

CERTIFICATE

2014

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

**Whitewater River Consolidated Fire District**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2014; and

(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

Table of Contents:		Page No.	2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	19-3622	6	183,101	123,536	5.478
Debt Service	10-113				
Non-Budgeted Funds		7			
<b>Totals</b>		XXXXXXXXXXXX	183,101	123,536	5.478
Budget Summary		8	Is a Resolution required?	Yes	
Neighborhood Revitalization Rebate					
Resolution		9			

Assisted by:  
George, Bowerman & Noel, P.A.

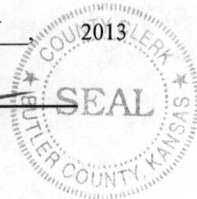
Address:  
301 N. Main, Suite 1350  
Wichita, Kansas 67202

Email:  
[ggeorge@cpa.kscoxmail.com](mailto:ggeorge@cpa.kscoxmail.com)

Final Assessed Valuation:	County Clerk's Use Only
Butler County	13,328,385
Harvey County	9,224,820
0	
0	
0	
Total Assessed Valuation	22,553,205
	November 1, 2013 Valuation

Attest:

*Nov 12*  
*[Signature]*  
County Clerk



*Allen Patterson*  
*George Bowerman*  
*Tom Noel*  
*James L. Buller*  
*Ken Bowerman*  
*Dan R. Bowerman*  
Governing Body

Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ 119,611
2. Debt Service Levy in 2013 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 119,611

2013 Valuation Information for Valuation Adjustments:

4. New Improvements for 2013:	+	187,392	
5. Increase in Personal Property for 2013:			
5a. Personal Property 2013	+	687,925	
5b. Personal Property 2012	-	671,103	
5c. Increase in Personal Property (5a minus 5b)	+	16,822	
		(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2013:		133,848	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		338,062	
8. Total Estimated Valuation July, 1, 2013		22,543,100	
9. Total Valuation less Valuation Adjustment (8 minus 7)		22,205,038	
10. Factor for Increase (7 divided by 9)		0.01522	
11. Amount of Increase (10 times 3)	+	\$ 1,821	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$	121,432	
13. Debt Service Levy in this 2014 Budget		0	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		121,432	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Whitewater River Consolidated Fire District  
Butler County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2013 Funds	Budgeted	Tax Levy Amount in 2012 Budget	Allocation for Year 2014		
			MVT	RVT	16/20M Veh
General		119,611	13,207	234	364
Debt Service		0	0	0	0
		0	0	0	0
		0	0	0	0
Total		119,611	13,207	234	364

County Treas MVT Estimate 13,207

County Treas RVT Estimate 234

County Treas 16/20 M Vehicle Tax Estimate 364

MVT Factor 0.11042

RVT Factor 0.00196

16/20M Factor 0.00304



2014

Whitewater River Consolidated Fire District  
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
General	Equipment Reserve	-	-	-	19-3612c
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

Whitewater River Consolidated Fire District  
Butler County

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2013	Payments Due 2013	Payments Due 2014
Firetruck	3/3/09	60	4.75	155,738	0	0	0
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

**General**

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	7,522	50,208	47,482
Receipts:			
Ad Valorem Tax	128,149	117,219	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		250	
Motor Vehicle Tax		13,195	13,207
Recreational Vehicle Tax		275	234
16/20M Vehicle Tax		368	364
LAVTR			0
Reimbursements	1,575	500	500
Sale of Surplus Property	7,000	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	191	200	200
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>136,915</b>	<b>132,007</b>	<b>14,505</b>
<b>Resources Available:</b>	<b>144,437</b>	<b>182,215</b>	<b>61,987</b>
Expenditures:			
Vehicle Maintenance	3,965	3,500	3,500
Fuel	4,230	6,000	6,000
Utilities	5,440	6,400	6,400
Communications	1,503	8,000	6,000
Equipment Insurance	8,193	8,750	9,500
Volunteer Insurance	1,255	2,500	3,500
Fire Supplies	8,305	3,000	3,000
Medical Supplies	246	1,000	1,000
Training	982	2,000	3,000
Legal Council	0	500	500
Accounting Services	3,029	4,200	4,200
Capital Outlay	0	61,383	104,751
Debt Service	35,210	0	0
Equipment Reserve	0	0	0
Personnel Services	15,106	15,500	20,000
Officual Supplies	2,250	2,000	2,000
Volunteer Benefits	4,515	5,000	4,750
Fire Gear Replacement		5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>94,229</b>	<b>134,733</b>	<b>183,101</b>
Unencumbered Cash Balance Dec 31	50,208	47,482	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	134,865	134,733	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,101
		Tax Required	121,114
Delinquent Comp Rate:	2.0%		2,422
Amount of 2013 Ad Valorem Tax			123,536





**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District

2014

The governing body of  
**Whitewater River Consolidated Fire District**  
**Butler County**

will meet on August 19, 2013 at 7:30 PM at Elbing City Council Room, Elbing, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Whitewater River Consolidated Fire District office, 201 S. Elm, Whitewater, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	94,229	5.478	134,733	5.480	183,101	123,536	5.480
Debt Service							
Non-Budgeted Funds	65,786						
Totals	160,015	5.478	134,733	5.480	183,101	123,536	5.480
Less: Transfers	0		0		0		
Net Expenditures	160,015		134,733		183,101		
Total Tax Levied	114,172		119,611		xxxxxxxxxxxxxxx		
Assessed Valuation:	20,841,112		21,826,610		22,543,100		

Outstanding Indebtedness,

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	125,575	96,329	0
Total	125,575	96,329	0

\*Tax rates are expressed in mills.

Kay Grochowsky  
Treasurer

Page No. 8



*SPECIAL DISTRICT RESOLUTION*

**RESOLUTION NO. 2013 -1**

*with respect to financing the 2014 annual budget for Whitewater River Consolidated Fire District , Butler County , Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Whitewater River Consolidated Fire District district budget exceed the amount levied to finance the 2013 Whitewater River Consolidated Fire District except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Whitewater River Consolidated Fire District provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Whitewater River Consolidated Fire District that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Whitewater River Consolidated Fire District budget as defined above.

Adopted this 19 day of August, 2013 by the Whitewater River Consolidated Fire District District Board, Butler County, State of Kansas.

Whitewater River Consolidated Fire District District Board

James L. Butler  
, Chair/President

Tom Butz  
, Member

Carmey Hest  
, Member

# Affidavit of Publication

## State of Kansas, Butler County, ss.

JULIE A. CLEMENTS, of lawful age, being duly sworn, says that she is the EDITOR of LIBERTY GROUP KANSAS HOLDINGS, Inc. dba THE EL DORADO TIMES a daily newspaper, printed in the State of Kansas, and published in Butler County, Kansas, with a general paid circulation on a monthly basis in Butler County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of five years prior to the first publication of said notice; and has been admitted at the post office of El Dorado, Kansas in said County as second class matter.

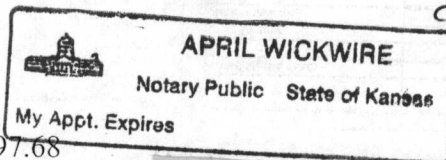
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 publication.

The publication thereof being made as aforesaid on

Tuesday, August 06, 2013

*Julie A. Clements*  
Julie A. Clements, Editor

Subscribed and sworn to before me, this 19<sup>th</sup> day of August, 2013.



*April Wickwire*  
April Wickwire, Notary Public  
My commission expires: October 13, 2014

Publication Cost  
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\$97.68

\$97.68

## PUBLIC NOTICE

Published in The El Dorado Times Tuesday, August 6, 2013.

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Special District

2014

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Butler County

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Total Tax Levied	114,172		119,611		183,101		
Assessed Valuation:	20,841,112		21,826,610		22,543,100		

#### Outstanding Indebtedness,

Jan 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

2012
0
0
0
125,575
125,575

2013
0
0
0
96,329
96,329

2014
0
0
0
0
0

\*Tax rates are expressed in mills.

Kay Grochowsky  
Treasurer

**2014**  
**ESTIMATED**  
**BUDGET INFORMATION**  
Provided by the Butler County Treasurer  
**May 6, 2013**

WHITEWATER RIVER CONS FIRE  
P O BOX 197  
WHITEWATER, KS 67154

The following estimates, based on the figures we have to date, are provided for the preparation of your **2014** budget:

Special City and County Highway K.S.A.	<b>\$ 0</b>
Motor Vehicle Tax K.S.A. 79-5111	<b>\$ 8,346.86</b>
Recreational Vehicle Tax K.S.A. 79-5123	<b>\$ 111.6</b>
16M & 20 Vehicle Tax	<b>\$ 130.02</b>
Local Alcohol Liquor Fund K.S.A. 79-41A04(f)	<b>\$ 0</b>



County Clerk's Budget Information for 2014 Budget Year  
Harvey County values for Butler County  
WHITEWATER RIVER CONSOLIDATED FIRE

1. Estimated Assesed Valuation as of THURSDAY, JUNE 20, 2013:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	6,073,851	157,715	0	133,848
State Assessed	2,051,235	0		
Severed Minerals	0			
Personal Property	201,561			
Oil & Gas	899,060			
Total Value	<u>9,225,707</u>	<u>157,715</u>		

2. Personal Property excluding oil, gas, and mobile homes: 187,395  
(Use this amount on Computation to Determine Limit for 2014 budget, line 5a)

3. Actual tax rates levied for the 2013 budget: (2012 levies)  
SAC Fund Rate

133 WHITEWATER RIVER CONSOLIDATED FIRE 5.480

Total Levied 5.480

4. Final Assessed Valuation from the November 2012 abstract: 8,444,078

5. 2012 Personal Property excluding oil, gas, and mobile homes: 169,688  
(Use this amount on Computation to Determine Limit for 2014 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Valuation subject to rebates:  
Neighborhood Revitalization 0  
Tax Increment Financing 0

8. 2011 average tax delinquency percentage: .421047

Date Provided: 6-20-13

Provided by:

Joyce Chussett  
Harvey County Clerk